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SOUTHERN BELL TELEPHONE AND TELEGRAPH COMPANY

DOCKET NUMBER: 920260-TL

DIRECT TESTIMONY OF TIM DEVLIN

ON BEHALF OF THE STAFF OF THE FLORIDA PUBLIC SERVICE COMMISSION

DIVISION OF AUDITING AND FINANCIAL ANALYSIS

FILED: DECEMBER 17, 1993

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FPSC-RECORDS/REPORTING

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2 | DIRECT TESTIMONY OF TIM DEVLIN

3 | Q Please state your name and business address.

4 | A Tim Devlin. My business address is 101 E. Gaines Street, Tallahassee,  
5 | Florida 32399-0865.

6 | Q By whom are you employed and in what capacity?

7 | A I am employed by the Florida Public Service Commission as Director of the  
8 | Division of Auditing and Financial Analysis.

9 | Q How long have you been employed by the Commission?

10 | A Since February of 1976.

11 | Q Briefly review your educational and professional background.

12 | A I received a Bachelor of Business Administration, with a double major in  
13 | Accounting and Finance, from the University of South Florida in 1975. I have  
14 | been a Certified Public Accountant since 1976.

15 | Q Please describe your current responsibilities.

16 | A I am responsible for various functions within the Division of Auditing and  
17 | Financial Analysis including financial audit activities.

18 | Q Have you presented expert testimony before this Commission or any other  
19 | regulatory agency?

20 | A Yes.

21 | Q Please explain your involvement with Docket No. 920260-TL?

22 | A I served as audit manager for the Regional Audit of BellSouth and  
23 | affiliates.

24 | Q What is the purpose of your testimony?

25 | A To sponsor the Audit Report and associated workpapers which will be filed

1 | on December 17, 1993.

2 | Q Who performed this audit?

3 | A The audit was performed by fifteen auditors and engineers from the states  
4 | of Florida, Louisiana, South Carolina and Tennessee.

5 | Q Does that conclude your testimony?

6 | A Yes.

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